

TAXES PAID BY HIGH INCOME INDIVIDUALS
Tax Year 2001

Income Concept Class	Number of Returns			Total Tax Liability (Thousands)	Number of Returns by Size of Average Tax Rate ⁶							Number of Returns by Size of Average Tax			
	Total	Non-Taxable	Taxable		Under 1%	1% Under 2%	2% Under 3%	3% Under 5%	5% Under 7%	7% Under 9%	9% and Over ⁷	\$1 Under \$1,000	\$1,000 Under \$2,000	\$2,000 Under \$6,000	\$6,000 and Over
Adjusted Gross Income ²															
\$ 50,000	9,260,406	4,781,196	4,479,210	\$ 2,141,674	6,933,588	1,113,833	582,362	621,430	5,799	2,603	791	3,787,708	578,067	113,408	28
50,000 to 100,000	2,846,462	102,097	2,744,365	5,787,835	425,540	632,586	655,683	695,772	429,406	7,261	213	649,513	821,634	1,239,594	33,624
100,000 to 200,000	1,123,941	5,131	1,118,810	7,102,113	16,937	35,734	91,006	528,389	376,635	74,115	1125	8,904	26,123	538,023	545,761
\$ 200,000 and over	371,371	1333	370,038	16,252,496	2,692	1345	3,181	24,741	151,717	175,115	12,580	447	374	2,639	366,579
Total	13,602,180	4,889,757	8,712,424	\$ 31,284,118	7,378,757	1,783,498	1,332,232	1,870,332	963,557	259,094	14,710	4,446,571	1,426,198	1,893,664	945,991
AGI Plus Tax Preference Income ³															
Under \$ 50,000	9,260,402	4,781,194	4,479,208	\$ 2,141,624	6,933,584	1,113,833	582,362	621,430	5,799	2,603	791	3,787,708	578,067	113,407	27
50,000 to 100,000	2,846,051	102,097	2,743,953	5,785,079	425,540	632,586	655,683	695,772	429,206	7,261	1	649,513	821,634	1,239,395	33,412
100,000 to 200,000	1,123,738	5,131	1,118,608	7,100,467	16,937	35,573	91,146	528,910	376,094	73,954	1124	8,904	26,123	537,902	545,679
\$ 200,000 and over	371,989	1335	370,654	16,256,947	2,892	1505	3,329	25,343	151,846	174,907	12,167	447	374	2,961	366,873
Total	13,602,180	4,889,757	8,712,424	\$ 31,284,118	7,378,953	1,783,498	1,332,520	1,871,455	962,946	258,725	14,084	4,446,571	1,426,198	1,893,664	945,991
AGI Less Investment Interest ⁴															
\$ 50,000	9,264,464	4,783,541	4,480,923	\$ 2,143,489	6,936,683	1,114,371	582,561	621,652	5,799	2,603	794	3,789,195	578,067	113,621	42
50,000 to 100,000	2,847,702	100,778	2,746,924	5,798,381	424,255	633,085	656,205	696,144	430,236	7,482	294	649,039	822,853	1,240,876	34,156
100,000 to 200,000	1,121,118	4,299	1,116,819	7,111,146	14,953	34,490	90,761	527,414	378,031	74,307	1162	7,945	24,975	536,953	546,946
\$ 200,000 and over	368,897	1,139	367,758	16,231,103	2,265	1112	2,752	23,355	149,351	175,965	14,097	392	303	2214	364,848
Total	13,602,180	4,889,757	8,712,424	\$ 31,284,118	7,378,157	1,783,058	1,332,280	1,868,565	963,417	260,356	16,348	4,446,571	1,426,198	1,893,664	945,991
Expanded Income ⁵															
\$ 50,000	9,264,460	4,783,539	4,480,921	\$ 2,143,438	6,936,679	1,114,371	582,561	621,652	5,799	2,603	794	3,789,195	578,067	113,620	40
50,000 to 100,000	2,847,208	100,776	2,746,432	5,795,282	424,253	633,085	656,205	696,063	430,037	7,482	83	649,039	822,853	1,240,596	33,944
100,000 to 200,000	1,120,930	4,298	1,116,632	7,108,983	14,952	34,329	90,881	527,935	377,543	74,146	1144	7,945	24,975	536,892	546,820
\$ 200,000 and over	369,583	1,144	368,438	16,236,415	2,469	1243	2,958	23,936	149,540	175,787	13,649	392	303	2557	365,187
Total	13,602,180	4,889,757	8,712,424	\$ 31,284,118	7,378,353	1,783,028	1,332,606	1,869,586	962,920	260,017	15,671	4,446,571	1,426,198	1,893,664	945,991

1 Detail may not add to totals due to tolerance and rounding.

2 Adjusted gross income less business expenses and adjustments to income. Transfer payments such as social security, unemployment insurance, and welfare are excluded. Other significant differences from personal income are the inclusion of capital gains and the exclusion of the value of personal services.

3 Tax preference income is the amount reported on Schedule P of the tax return and includes the excluded portion of capital gains, accelerated depreciation amount in excess of straight line, excess depletion, and several other statutory amounts.

4 Investment expenses are interest expenses, other than mortgage interest, that do not exceed investment income.

5 Expanded income is adjusted gross income plus tax preference income less investment expenses.

6 Average tax rate is the net tax divided by the income, as defined in the income concept.

7 These returns with an average tax rate equal to or greater than 9% of the income concept used have either alternative minimum tax or the tax on accumulation distributions. See Revenue and Taxation Code Section 17062-17066 for alternative minimum tax or Sections 17731-17839 for rules relating to estates, trusts, beneficiaries, and decedents.